IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 4099 of 2001

For Approval and Signature:

Hon'ble MR.JUSTICE M.R.CALLA
and
Hon'ble MR.JUSTICE N.G.NANDI

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

OMKAR TEXTILE MILLS LTD

Versus

UNION OF INDIA

Appearance:
MR PARESH M DAVE for Petitioners
MR MUKESH R SHAH for Respondent No. 1

CORAM : MR.JUSTICE M.R.CALLA
and
MR.JUSTICE N.G.NANDI

Date of decision: 15/06/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.R.CALLA)

Rule. Mr. Mukesh R. Shah waives service of rule on behalf of the respondents.

2. On the request of both the sides the matter is taken up for final hearing today.

3. Through this Special Civil Application the petitioners seek to challenge the order dated 25/1/2001 passed by the Commissioner of Central Excise, Ahmedabad-I whereby the petitioners' claim for abatement of 'Duty' in respect of Hot Air Stenter machine has been rejected. Learned counsel for the petitioners has made grievance that the order has been passed without affording any opportunity of hearing to the petitioners and the learned counsel relies upon an earlier order dated 25/11/1999 passed by this Court in Special Civil Application No. 9334 of 1999 reported in 2000 (36) RLT 136 (Guj.).

4. Mr. Mukesh R Shah appearing for the respondents does not dispute the fact that the order had been passed without hearing the petitioners.

5. In the facts and circumstances of the case, this Special Civil Application is allowed, the impugned order dated 25/1/2001 is set aside and the author of the impugned order dated 25/1/2001 is directed to afford reasonable opportunity to the petitioners and pass appropriate order in accordance with law afresh. Rule is made absolute with no order as to costs.

[M.R. CALLA, J.]

[N.G. NANDI, J.]

* Pansala.